

**WAGANAKISING ODAWAK STATUTE
OFFICE OF THE TREASURY**

SECTION I. SHORT TITLE AND PURPOSE

A. SHORT TITLE

This statute shall be entitled “The Office of the Treasury.”

B. PURPOSE

The purpose of this Statute is to establish the Office of the Treasury under the Little Traverse Bay Bands of Odawa Indians Legislative Branch.

SECTION II. DEFINITIONS

A. “Appropriation and Finance Committee” means the Tribal Council committee established by Statute.

B. “Legislative Branch” or “Tribal Council” means the elected body created under Article VII of the Little Traverse Bay Bands of Odawa Indians Tribal Constitution.

C. “LTBB” or “Tribe” means the Little Traverse Bay Bands of Odawa Indians or the Waganakising Odawa.

SECTION III. AUTHORITY AND DUTIES

A. The Office of the Treasury shall have the authority and duty to provide Tribal Council professional financial services of the Tribe regarding revenue, appropriate of funds, budget process, including but not limited to the following:

- 1.** Assist Tribal Council with the raising of revenue in accordance with the Constitution.

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2 **2.** Assist Tribal Council in the development of policies for receiving grants,
3 donations or any other funding in accordance with the Constitution.

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5 **3.** Assist Tribal Council with enacting an annual budget for upcoming fiscal years.

6
7 **4.** Assist Tribal Council in identifying all funding sources, overseeing cash liquidity
8 for current and future obligations, long range forecasting of economic revenues,
9 investments, indirect cost and other cost allocation plans, budget formulation processes.

10
11 **5.** Assisting other offices or departments where appropriate in the investigation of
12 possible fraud and/or misappropriation of assets of the LTBB.

13
14 **6.** Appraises the organization's financial position and issues periodical reports on
15 organization's financial stability, liquidity and growth.

16
17 **7.** Directs and analyzes studies of general economic, business and financial
18 conditions and their impact on LTBB's operations.

19
20 **8.** Prepares financial impact statements on pending legislation.

21
22 **9.** Evaluates and recommends business partnering opportunities.

23
24 **10.** Reviews and analyzes gaming financial records and reviews and analyzes
25 financial report of Tribally Chartered Corporations.

26
27 **11.** Assist the Tribal Council with the development of spending priorities.

28
29 **12.** Assist Tribal Council in approving an Independent Auditor for the Tribe's
30 annual audit of Tribal accounts and receive, review and analyze all audits and audit
31 findings.

32
33 **13.** Assist Tribal Council in developing policies that meet acceptable auditing
34 standards.

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36
37 **B.** The Office of the Treasury shall have the authority to receive all financial records of the
Office of the Treasury-posted to Legislative Calendar 030611

1 Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions,
2 commissions, board, committees, programs, grants and contractors. The requested records shall
3 be made available within a reasonable period of time.
4

5 **C.** The Office of the Treasury shall have the authority to request information related to
6 finances from LTBB entities, enterprises, chartered corporations, departments, divisions,
7 commissions, board, committees, programs, grants and contractors. The requested information
8 shall be made available within a reasonable period of time.
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10 **D.** The Office of Auditor General may, from time to time, perform professional services for
11 organizations and entities not accounted for by the Tribe and obtain revenue therefore, payable to
12 the LTBB Government.
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14 **E.** Establish and maintain all necessary liaison and communication with the officials of the
15 Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions,
16 commissions, board, committees, programs, grants and contractors, and state and federal
17 agencies for the furtherance and accomplishment of the purpose of the office.
18

19 **F.** Coordinate with the Executive, Judicial Branches, Prosecutor and Election Board in the
20 development of accounting, budget formulation, and financial-related policies.
21

22 **G.** Be responsive to the requests of Tribal Council for specific information, providing
23 management advisory services to the LTBB regarding finances, cash liquidity for current and
24 future obligations, economic development, budgets and budget formulation processes, and
25 compliance with financial documents and obligations.
26

27 **H.** Serve as one of the principal advisors to the Tribal Council regarding accounting, systems
28 and policies.
29

30 **I.** Exercise supervisory control and direction of all personnel within the office and maintain
31 the highest standards of quality, ethics, independency and confidentiality. Review, modify and
32 approve programs, reports and recommendations. Schedule and prioritize audits.
33

34 **J.** Represent the Office of the Treasury in legislative planning on behalf of the Tribal
35 Council.
36

1 **K.** Represent the LTBB government within the areas of the responsibility and authority of
2 the office and as authorized by the LTBB Tribal Council, in relations with all persons and
3 organizations outside the LTBB, and in matters relating to cooperative activities with state or
4 federal agencies
5

6 **L.** Provide, to the extent necessary, training programs and library resources for the
7 development of a well-qualified professional staff. Maintain a continuing education program
8 designed to qualify staff personnel to meet the government standards.
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10 **M.** Enter into agreements, as deemed necessary with LTBB, state or federal departments or
11 offices for the sole purpose of accomplishing the objectives of the office, subject to review by
12 and approval of the Tribal Council.
13

14 **N.** Delegate authority to members of the staff as, and when, necessary.
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16 **O.** Report directly to Tribal Council or its designee on all operational issues and be
17 responsible thereto for the accomplishment of the purposes of the office.
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20 **SECTION IV. OPERATIONAL PLAN - STAFFING, ORGANIZATION AND** 21 **SCHEDULING OF WORK** 22

23 **A.** There are hereby established the positions of the Treasury Director, support staff and
24 such other positions as may be necessary to carry out the purpose of the Office of the Treasury.
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26 **B.** The Treasury Director shall be appointed by the LTBB Tribal Council, at a negotiated
27 salary and shall serve at the pleasure of the LTBB Tribal Council. The Treasury Director shall be
28 a licensed Certified Public Accountant or hold other comparable degree and/or certification to
29 fulfill the purpose of the office that holds an emphasis on public sector finances. The Treasury
30 Director shall be bound by a professional code of ethics and standards of the accounting and
31 auditing profession such as regulated by the Board of Accountancy of the licensing state or other
32 applicable licensing agency. The Treasury Director shall be knowledgeable in performance,
33 compliance and financing, auditing, public administration, and governmental financial and fiscal
34 policies. The Treasury Director may be removed at any time by a two thirds majority vote of the
35 LTBB Tribal Council.
36

1 C. All other personnel shall be hired and compensated pursuant to LTBB policies and
2 procedures relating to qualifications, experience, Odawa preference, salaries, etc., and subject to
3 workload requirements and appropriate constraints while answering to the Treasury Director.
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5 D. The LTBB Tribal Council may appoint an Acting Treasury Director to serve during the
6 vacancies of the Treasury Director. Such Acting Treasury Director shall be subject to the same
7 professional requirements required of the Treasury Director in §3 (B), above.
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9 E. The scheduling of the audits for any fiscal year will be done in accordance with sound
10 professional practice, giving priority, to the extent practicable, where requested or when the
11 interests of the LTBB so require or as directed by Tribal Council.
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14 **SECTION V. SAVINGS CLAUSE**

15 In the event that any phrase, provision, part, paragraph, subsection or section of this
16 statute is found by a court of competent jurisdiction to violate the Constitution, laws or
17 ordinances of the Little Traverse Bay Bands of Odawa Indians, such phrase, provision, part,
18 paragraph, subsection or section shall be considered to stand alone and to be deleted from this
19 statute, the entirety of the balance of the statute to remain in full and binding force and effect.
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22 **SECTION VI. EFFECTIVE DATE**

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24 Effective upon signature of the Executive or shall be deemed enacted if not expressly
25 vetoed by the Executive within thirty (30) days of submission. The Tribal Council may, by an
26 affirmative vote of seven (7) members of the Tribal Council, override a veto by the Executive.
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29 **CERTIFICATION**

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